

c. Although the Recorder receives salary of twenty-five hundred dol-

per annum, and has a clerk at six hundred dollars per annum, payable to the city. I am credibly informed at he has not held more than two sessions of the City Court for the trial of criminal and civil causes during the past ten or twelve years. At a mere exorcercise on our judicial system, and the people of Charleston could no longer be taxed to sustain

MEMBERS OF THE SENATE AND HOUSE.

I would especially direct your attention, in this connection, to the propriety of reducing the salaries of the members of the Senate and House. Making the number of days on which these officers are presumed to be employed, their compensation, per diem, respectively, is more than five times greater than that received by a member of the body in which they are engaged, while the annual salary of each equals the highest received by any officer in the State, except the Chief Justice. This is an anomaly that should preclude in any other State, and is unwarranted by the present condition of the State Treasury.

ADDITIONAL LEGISLATION REQUIRED TO REGULATE PUBLIC PRINTING.

I recommend, that the present system for the public printing be changed without delay, and the great drain on the Treasury, caused thereby, checked at once. The authority vested in the Clerks of the Senate and House, in regard to the printing, could be rescinded, and a proper safeguard, and a rigid system of accountability instituted to insure the

to the economy in this very considerable Branch of the public expenditure. It should not be left to the discretion of a subcommittee of the Finance Committee of the House of Representatives. It is, however, honest and judicious they may be in the discharge of such a trust. The existing system has involved an expenditure for printing as to be a real calamity to the State. It has certainly constituted in a contract for the public printing which is a flagrant fraud upon the Treasury, and should be instantly annulled. I have ascertained that the company, with which the printing contract has been made, to-wit: the Republican Printing Company, neither owns nor control any journal or printing establishment, and is even without real existence, but has the work executed in this way for the purpose of obtaining a large and an immense

from the Treasury of the State, without any outlay on their part.

STATE REVENUES.

Under existing laws for the assessment and collection of taxes, real estate is made to bear an undue proportion of the burden of the State, and for the purpose, therefore, of raising sufficient revenue to defray the current expenses of an economical administration of the State, and meet its obligations to its creditors, while at the same time lessening its tax on individuals, I make the following recommendations. These recommendations, if adopted, will secure the prompt payment of taxes on classes of property hitherto practically exempt from taxation, and tend to utilize all legitimate sources of State revenue. The bulk of the cotton and rice is shipped from the State or sent to mar-

tion, in the interregnum between the annual assessment of taxes, and is practically exempted from taxation. Contributing but small share to the amount of revenue derived from the tax on personal property. A tax on these important and valuable products, such as they may reasonably bear without checking production, and, according to value, should be especially provided for, and the necessary measures enacted to insure its collection with certainty.

THE TAX ON SALT AND POSTERS.

This vast natural source of revenue has not yet been utilized, but a comparatively small revenue having thus been derived from it by the State. We recommend that some proper officer designated by law, whose duty it shall be, by actual inspection and measurement, to ascertain the number

LICENSEE.
I recommend that all persons engaged in the sale of liquors, and all merchants, factors, lawyers and physicians, be required to take out a State license.

INSURANCE COMPANIES.
A tax should be levied on all premiums received by insurance companies.

TAX ON RAILROAD TONNAGE.
All the most important railroad companies in this State pay no taxes on their property. I feel that it is reasonable that a tax be levied on every load company in the State, for every passenger and every ton of freight transported.

DELINQUENT TAX SALES: To enforce the more prompt payment of the taxes, and to check the growth of the present enormous arrearage of taxes, the Legislature has so amended that real and personal property, subject to taxation, shall be sold at public sale, by the County assessors, within thirty days after the same shall have become delinquent, under the tax levy the personal property to be first exhausted, if necessary, to satisfy the tax, before sale of the real estate of the delinquent. The State be taken in payment at par for all real estate purchased at delinquent land sales. I further recommend that the several County assessors shall be authorized and required to give absolute titles to said real estate and personal property sold, within sixty days after the date of sale, in full of the State's share.

and defend such titles, and they shall be held and taken by all Courts of the State as titles in fee simple; and that, in all legal proceedings, the said Courts shall be concluded by said sales as to all matters touching any irregularity that may have been had in connection with such sales, and